

Tobacco Products Sales To/Returns From Authorized Retail Stores on Native American Reservation

(Attach this schedule to Form TT-100)

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Legal Name	Federal Employer ID No	Permit Number	Month/Year (MM YYYY)
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Line No.	Invoice		Name of Tribe	Authorized Retail Store	Store Location Street Address and City	Column A Tobacco Products Tax (not including tax on cigar and moist snuff)	Column B Cigar Tax	Column C Moist Snuff Tax	Column D Total Tax (Col. A + B + C)
	Number	Date							
1	Balance from prior page of Form TT-115. ▶								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	Total – Add lines 1 through 23 ▶								

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

Distributors who sell tobacco products to authorized retail stores of federally recognized Native American tribes occupying reservation/trust lands in Wisconsin must complete this schedule and attach it to their monthly tobacco products tax returns. If you sell tobacco products to authorized tribal retailers, you must have in your records a letter from the tribe stating the names and addresses of the tribe's authorized tobacco products retailers.

WHEN TO COMPLETE AND FILE THIS SCHEDULE

Complete this schedule each month that you have transactions (sales and/or returns) with an authorized tribal retailer. Attach this schedule to the tobacco products tax return that you are required to file each month with the department (Form TT-100). You may reproduce this form.

Distributors Pay Tobacco Products Tax on Sales to Native American Tribes/Retailers

Out-of-state distributors must include sales to Native American tribes/retailers on their taxable sales schedules (Form TT-101, Form TT-101C, and Form TT-101M, Schedule 6, Tax-Paid Sales). Tribal councils can file claims with the department for refunds of the tobacco products taxes relating to the tobacco products purchased by their authorized retailers.

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713
(608) 266-8970

or write to:

Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@revenue.wi.gov

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., Form TT-115). Forms are also available on the website below.

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at www.revenue.wi.gov. From this website, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

HOW TO COMPLETE THIS FORM

Use a single line for each transaction and provide all the information requested. Group sales by authorized retail store and provide a subtotal for each store. Indicate a subtotal on each page and a grand total on the last page. Do not include nontobacco items (e.g., papers, pipes, lighters), cigarettes, cigars, or moist snuff.

Invoices for sales of tobacco products to authorized tribal retailers must show the tobacco products tax as a separate charge.

Place parenthesis () around the credit tax amounts and deduct these amounts when computing the total to enter on line 24.

Line 24 Total. Enter the net combined total of Wisconsin tobacco products tax, cigar tax, and moist snuff tax for the month (sales less returns) to authorized tribal retail stores.

COMPUTER PRINTOUTS

The department will accept computer printouts of tobacco products transactions in lieu of listing individual sales/returns on this schedule. If you submit computer listings, you must also:

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this form, indicate "see attached" on line 2, and enter the net total of all Wisconsin sales/returns on line 24.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. Group sales/returns by retail store on your printout (if possible) and provide a net total for each store. If your computer cannot duplicate our format, you should submit a proposed format for our review. We will let you know if it is satisfactory or what changes will be required.
3. Use paper measuring 8½ X 11 inches.

RECORDKEEPING

You must keep a complete copy of your return, including this schedule, and all records used in preparing the return for at least four years. The records must be kept at the permit location, and in a place and manner easily accessible for review by department representatives